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SUGHRUE MION, PLLC

March 7, 2002

BOX PATENT APPLICATION  
Commissioner for Patents  
Washington, D.C. 20231

Re: Application of Masato TANIGUCHI and Manabu OKINAKA  
CERAMIC HEATER

Assignee: NGK SPARK PLUG CO., LTD.

Our Ref. Q68696

Dear Sir:

Attached hereto is the application identified above comprising twenty-seven (27) sheets of the specification, including the claims and abstract, five (5) sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO 1449 form with reference.

The Government filing fee is calculated as follows:

Total claims	13 - 20	=		x	\$18.00	=	\$0.00
Independent claims	1 - 3	=		x	\$84.00	=	\$0.00
Base Fee							\$740.00
<b>TOTAL FILING FEE</b>							<b>\$740.00</b>
Recordation of Assignment							\$40.00
<b>TOTAL FEE</b>							<b>\$780.00</b>

Checks for the statutory filing fee of \$740.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

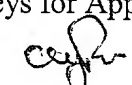
Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2001-065798	March 8, 2001

The priority document is enclosed herewith.

Respectfully submitted,  
SUGHRUE MION, PLLC

Attorneys for Applicant

By:   
Abraham J. Rosner  
Registration No. 33,276

AJR/ob